

NOAA FORM 37-6 (01-97)		U.S. DEPARTMENT OF COMMERCE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION		DATE	
<b>REPORT OF PROPERTY CONSTRUCTED</b>				CONSTRUCTION WORK-IN-PROGRESS TASK NO.	
TO: (Forward ORIGINAL and ONE copy.)			FROM: (Station or Division)		
			SIGNATURE		
			TITLE		
QUANTITY	COMPLETE DESCRIPTION OF ARTICLE	COST OR APPRAISED VALUE	REMARKS (Additional information in connection with classifying and identifying of property constructed should be furnished. Include Purchase Order Numbers and Property Numbers when possible.)		
ORGANIZATION CODE	DEPRECIATION TASK NO.	TYPE OF EQUIPMENT <input type="checkbox"/> SHIP <input type="checkbox"/> TELECOM. <input type="checkbox"/> AIRCRAFT <input type="checkbox"/> OTHER <input type="checkbox"/> DATA PROC.		STATUS OF EQUIPMENT <input type="checkbox"/> IN USE <input type="checkbox"/> NOT IN USE	
EXPECTED LIFE OF ASSET					
<b>CERTIFICATION</b>					
FINANCE OFFICER  I certify that the necessary entries have been made to adjust accounting records.			SIGNATURE		
			DATE		
PROPERTY OFFICER  I certify that the necessary entries have been made to adjust property records.			SIGNATURE		
			DATE		

NOAA FORM 37-6 (01-97)

SUPERSEDES 4-82 EDITION AND ANY EXISTING STOCK SHOULD BE DESTROYED.

NOAA FORM 37-6  
INSTRUCTIONS FOR COMPLETION

**Date:** The date the form is completed.

**CWIP Task No.:** CWIP accounting codes (org and task numbers) used for this project. If more than one number, reference the body of the form and list the numbers there. If multiple CWIP task numbers are listed, the costs associated with each individual task number must be shown (see Sample #1).

**To:** Servicing Real or Personal Property Office

**From:** CWIP Task Manager Name and Title

**Quantity:** Self explanatory

**Description:**

1. Title or description, i.e., OAR Observatory,
2. For Real Property: List the Beneficial Occupancy Date  
For Personal Property: List the "Acceptance Date"  
For ships: List the "Delivery Date"
3. List major components of the project (see examples)
4. For multiple unit CWIP projects (personal property), list here or as an attachment, the dollar amount to be reduced for each CWIP task, by item (so that the appropriate adjustment can be made to reduce the CWIP and increase the asset portions of the general ledger). (See Sample #3)
5. For CWIP projects for personal property where multiple components need to be reflected individually in the PMIS, list the bar code for each component (see Sample #2).

**Cost or Value:** Cost for each component listed in the "Description" and total cost.

Note: When recording direct "Labor Related Costs" as a component, the amount recorded on the Form 37-6 must reconcile with the CWIP task status report total cost figures in Object Classes 11xx, 12xx, and 98xx

NOAA FORM 37-6 (01-97)		U.S. DEPARTMENT OF COMMERCE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION		DATE 7-31-98	
SAMPLE #1				CONSTRUCTION WORK-IN-PROGRESS TASK NO. See Below	
<b>REPORT OF PROPERTY CONSTRUCTED</b>					
TO: (Forward ORIGINAL and ONE copy.) MASC Personal Property Office MC41 Boulder, CO 80303			FROM: (Station or Division) Rick Johnson MASC Engineering		
			SIGNATURE		
			TITLE CWIP Task Manager (303) 497-3000		
QUANTITY	COMPLETE DESCRIPTION OF ARTICLE	COST OR APPRAISED VALUE	REMARKS (Additional information in connection with classifying and identifying of property constructed should be furnished. Include Purchase Order Numbers and Property Numbers when possible.)		
1	Mauna Loa Modular Building  Design Construction Construction Management Incidental Costs Printing/Transportation  TOTAL ASSET COST  Beneficial Occupancy Date: 6/15/98  CWIP Task Codes: WX7000/2MFLA6RB \$1,240,252 MGG000/4M1HSP \$ 638,917  SAMPLE #1	\$ 177,028 1,624,113 25,285 48,723 4,019  \$1,879,169	50RAC0000010 50RANA600047 40RANA701907          SAMPLE #1		
ORGANIZATION CODE MGG000	DEPRECIATION TASK NO. 2M2LW9	TYPE OF EQUIPMENT <input type="checkbox"/> SHIP <input type="checkbox"/> TELECOM. <input type="checkbox"/> AIRCRAFT <input checked="" type="checkbox"/> OTHER <input type="checkbox"/> DATA PROC.    Bldg.	STATUS OF EQUIPMENT <input checked="" type="checkbox"/> IN USE <input type="checkbox"/> NOT IN USE	EXPECTED LIFE OF ASSET 30 years	
<b>CERTIFICATION</b>					
FINANCE OFFICER  I certify that the necessary entries have been made to adjust accounting records.			SIGNATURE		
			DATE		
PROPERTY OFFICER  I certify that the necessary entries have been made to adjust property records.			SIGNATURE		
			DATE		

SAMPLE #2

NOAA FORM 37-6  
(01-97)U.S. DEPARTMENT OF COMMERCE  
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATIONDATE  
6-24-1998

CONSTRUCTION WORK-IN-PROGRESS TASK NO.

## REPORT OF PROPERTY CONSTRUCTED

4M2LW4

TO: (Forward ORIGINAL and ONE copy.)

NOAA  
Office of Finance and Administration  
AJ2000 Finance Office  
Room 3110 CXXI  
Germantown, MD

FROM: (Station or Division)

Systems Acquisition Office  
AWIPS Acquisition Office

COPY

SIGNATURE

Barbara MacNeil

TITLE

Manager, SAO Financial Planning and Control Staff

QUANTITY	COMPLETE DESCRIPTION OF ARTICLE	COST OR APPRAISED VALUE	REMARKS (Additional information in connection with classifying and identifying of property constructed should be furnished. Include Purchase Order Numbers and Property Numbers when possible.)
	AWIPS DEVELOPMENT PHASE SITES ACCEPTED IN FY 1998:		
1	AWIPS CD0000694328 Pittsburgh, PA SITE ID: PBZ	3,481,180.00	Receipt Date: 10/11/97
✓ 2	AWIPS CD0000414275 Taunton, MA SITE ID: TAR (Northeast RFC)	3,481,180.00	Receipt Date: 10/30/97
✓ 3	AWIPS CD0000694343 Taunton, MA SITE ID: BOX (Boston)	3,481,180.00	Receipt Date: 10/30/97
✓ 4	AWIPS CD0000799576 Camp Springs, MD SITE ID: NFD2 (NOAA Science Ctr)	3,481,180.00	Receipt Date: 1/22/98
	SAMPLE #2		SAMPLE #2

ORGANIZATION CODE PD0000	DEPRECIATION TASK NO. 2M2LW4	TYPE OF EQUIPMENT <input type="checkbox"/> SHIP <input type="checkbox"/> TELECOM. <input type="checkbox"/> AIRCRAFT <input type="checkbox"/> OTHER <input checked="" type="checkbox"/> DATA PROC.	STATUS OF EQUIPMENT <input checked="" type="checkbox"/> IN USE <input type="checkbox"/> NOT IN USE	EXPECTED LIFE OF ASSET 8 YRS (96 MONTHS)
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## CERTIFICATION

FINANCE OFFICER I certify that the necessary entries have been made to adjust accounting records.	SIGNATURE
	DATE
PROPERTY OFFICER I certify that the necessary entries have been made to adjust property records.	SIGNATURE
	DATE

NOAA FORM 37-6 (01-97)

SUPERSEDES 4-82 EDITION AND ANY EXISTING STOCK SHOULD BE DESTROYED.

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SAMPLE #3

NOAA FORM 37-8  
(21-87)U.S. DEPARTMENT OF COMMERCE  
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

DATE

9-18-1998 Page 1 of 5

## REPORT OF PROPERTY CONSTRUCTED

CONSTRUCTION WORK-IN-PROGRESS TASK NO.

4M2LW4 / 4M2LW5 / 2M2LW5

TO: (Forward ORIGINAL and ONE copy.)

NOAA  
Office of Finance and Administration  
AJ2000 Finance Office  
Room 3110 CXXI  
Germantown, MD

FROM: (Station or Division)

National Weather Service  
AWIPS Program Office

SIGNATURE

TITLE

Program Manager

QUANTITY	COMPLETE DESCRIPTION OF ARTICLE	COST OR APPRAISED VALUE	REMARKS (Additional information in connection with classifying and identifying of property constructed should be furnished. Include Purchase Order Numbers and Property Numbers when possible.)	
	AWIPS Deployment Phase Sites Accepted in FY 1998:			
✓1	AWIPS CD0000799778 Boise, ID Site ID: BOI (WFO)		Receipt Date: 6/16/98	
	4M2LW4 4M2LW5	2,996,021.00 485,159.00		
✓2	AWIPS CD0000799836 Cincinnati, OH Site ID: TIR (RFC)		Receipt Date: 7/10/98	
	4M2LW4 4M2LW5	2,856,910.00 574,270.00		
3	AWIPS CD0000799815 Cincinnati, OH Site ID: ILN (WFO)		Receipt Date: 9/10/98	
	4M2LW4 4M2LW5	3,126,151.00 355,029.00		
✓4	AWIPS CD0000799852 Cleveland, OH Site ID: CLE (WFO)		Receipt Date: 7/10/98	
	4M2LW4 4M2LW5	3,079,607.00 401,573.00		
	SAMPLE #3		SAMPLE #3	
ORGANIZATION CODE	DEPRECIATION TASK NO.	TYPE OF EQUIPMENT	STATUS OF EQUIPMENT	EXPECTED LIFE OF ASSET
PD0000	2M2LW5	<input type="checkbox"/> SHIP <input type="checkbox"/> AIRCRAFT <input checked="" type="checkbox"/> DATA PROC.	<input checked="" type="checkbox"/> IN USE <input type="checkbox"/> NOT IN USE	8 YRS (96 MONTHS)

## CERTIFICATION

## FINANCE OFFICER

I certify that the necessary entries have been  
made to adjust accounting records.

SIGNATURE

DATE

## PROPERTY OFFICER

I certify that the necessary entries have been  
made to adjust property records.

SIGNATURE

DATE

NOAA FORM 37-8 (01-87)

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DATE 08/31/98  
PROP47

PERSONAL PROPERTY  
UNITED STATES DEPARTMENT OF COMMERCE  
OBJECT CLASS TABLE REPORT BY BUREAU

PAGE 1

BUREAU - 54 NATL OCEANIC & ATMOSPHERIC ADMIN

OBJECT CODE	CAPITALIZATION CODE	USEFUL LIFE
2332	RT	00
2333	RT	00
2334	RT	00
2335	RT	00
2336	RT	00
2338	RT	00
3110	CM	10
3111	CM	08
3112	CM	08
3113	CV	15
3114	CM	20
3115	CV	06
3116	CM	08
3117	CM	10
3119	CS	05
3120	NC	00
3121	NC	00
3123	NC	00
3129	NC	00
3130	CM	10
3131	CM	08
3132	CM	08

REAL PROPERTY  
**US Department of Commerce**  
**National Oceanic and Atmospheric Administration (NOAA)**  
**Internal Control Policy**  
**Useful Lives**

Purchases of \$200,000 or more, with an estimated useful life of 2 or more years are capitalized. As these assets useful lives decline through either physical wear and tear from operations, and/or deterioration they are depreciated--basically written off. SFAS #6 defines useful life as the "normal operating life in terms of utility to the owner." Moreover, it is the period that the property is expected to be economically useable by the entity.

Assets' useful lives can be based on the "IRS, Recovery Period for Common Assets" and the guidelines from OMB Circular A-76 Supplement, Appendix C that is used for capital improvements.

- Buildings and Structures
  - Temporary Buildings and Structures 10 Years
  - Wood Building and Structures 20 Years
  - Prefab Buildings and Structures 30 Years
  - Masonry Buildings and Structures 40 Years
- Construction Materials 40 Years
- Electrical Power and Distribution Systems 15 Years
- Plumbing Fixtures and Accessories 15 Years
- Heating, Air Conditioning and Ventilation 10 Years
- Industrial Boilers 10 Years
- Dryers, Dehydrators, and Anhydrators 10 Years
- Architecture and Related Metal Products 10 Years

If the asset is not listed or has special considerations, a memorandum from an engineer should be in the file documenting the useful life.

**Leasehold Improvements**

Long-term leases generally incorporate a clause in their contracts stipulating any improvements to leased property becomes the property of the lessor at the end of the lease term. During the lease term, the lessee has a right to construct or improve an existing building. These costs should be depreciated by the lessee over the remaining life of the lease or the useful life of the leasehold improvement, whichever is shorter.

